

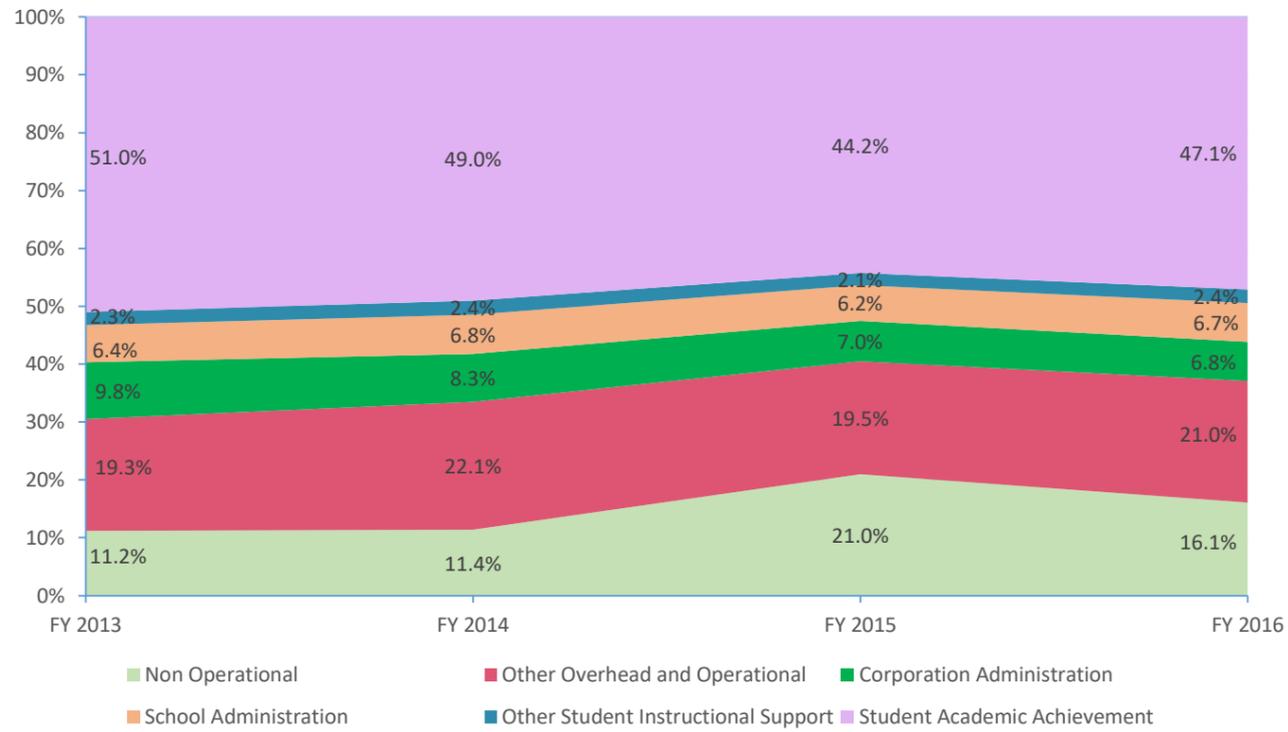
School Corporation Expenditures by Account
Biannual Financial Report Data
Wes-Del Community Schools (1885)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,421,128	49.0%	\$4,351,553	40.6%	\$4,221,556	51.0%	\$3,775,195	49.0%	\$4,104,150	44.2%	\$4,054,512	47.1%
Student Instructional Support	\$654,603	7.3%	\$880,751	8.2%	\$719,178	8.7%	\$709,934	9.2%	\$768,615	8.3%	\$780,003	9.1%
Total	\$5,075,731	56.3%	\$5,232,305	48.8%	\$4,940,734	59.7%	\$4,485,128	58.2%	\$4,872,765	52.5%	\$4,834,514	56.1%

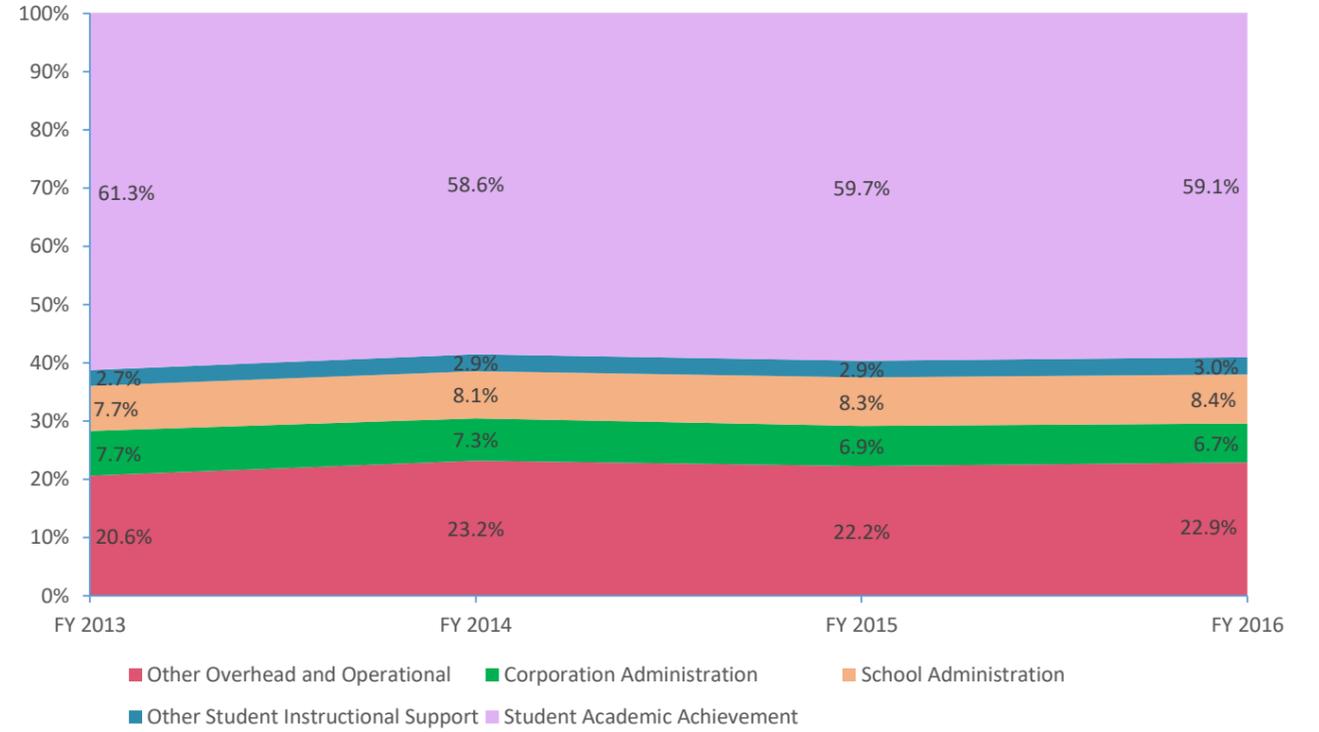
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,879,529	20.9%	\$2,193,987	20.5%	\$2,411,123	29.1%	\$2,339,377	30.4%	\$2,458,668	26.5%	\$2,390,823	27.8%
Non Operational	\$2,058,678	22.8%	\$3,294,148	30.7%	\$927,043	11.2%	\$877,673	11.4%	\$1,945,900	21.0%	\$1,385,058	16.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,938,208	43.7%	\$5,488,135	51.2%	\$3,338,166	40.3%	\$3,217,049	41.8%	\$4,404,568	47.5%	\$3,775,881	43.9%

Grand Total	\$9,013,939	\$10,720,440	\$8,278,900	\$7,702,178	\$9,277,333	\$8,610,395
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$155,841	\$151,942	\$153,933	NA	-1.2%	1.3%
11100	Regular Programs	Elementary	\$934,955	\$1,249,007	\$1,152,846	\$1,204,495	28.8%	-3.6%	4.5%
11200	Regular Programs	Middle/Junior High	\$0	\$2,863	\$0	\$0	NA	-100.0%	NA
11300	Regular Programs	High School	\$1,426,782	\$1,531,544	\$1,574,558	\$1,557,405	9.2%	1.7%	-1.1%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$123,798	\$124,202	NA	NA	0.3%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$229,214	\$0	\$0	NA	-100.0%	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$51,043	\$74,996	\$46,228	\$46,916	-8.1%	-37.4%	1.5%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$13	\$0	\$0	\$0	-100.0%	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$31,900	\$4,550	\$17,725	NA	-44.4%	289.6%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,033	\$19,940	\$36,573	\$27,952	114.5%	40.2%	-23.6%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$3,377	\$7,177	\$8,171	NA	142.0%	13.9%
12510	Special Programs	Culturally Different - Communication Disorders	\$42,386	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$165,262	\$202,198	\$192,201	\$200,346	21.2%	-0.9%	4.2%
12900	Special Programs	Other Special Programs	\$547	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$11,678	\$15,157	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$14,609	\$11,937	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$60	\$0	\$0	\$7,631	12618.3%	NA	NA
16200	Remediation	Preventive Remediation	\$73,090	\$90,603	\$97,442	\$68,787	-5.9%	-24.1%	-29.4%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$55,627	\$93,924	\$63,798	\$41,837	-24.8%	-55.5%	-34.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$278,376	\$327,577	\$414,382	\$340,732	22.4%	4.0%	-17.8%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$20,530	\$30,005	\$40,039	\$58,635	185.6%	95.4%	46.4%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$51,492	\$9	\$14,000	\$15,033	-70.8%	172095.8%	7.4%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$11,572	\$10,043	\$2,621	\$940	-91.9%	-90.6%	-64.1%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$5,550	\$2,896	\$3,926	\$1,623	-70.8%	-44.0%	-58.7%
22210	Instruction	Library/Media Services - Service Area Direction	\$0	\$54,007	\$57,827	\$59,419	NA	10.0%	2.8%
22220	Instruction	Library/Media Services - School Library	\$81,811	\$58,408	\$12,386	\$19,611	-76.0%	-66.4%	58.3%
22230	Instruction	Library/Media Services - Audiovisual	\$9,311	\$6,179	\$4,097	\$6,798	-27.0%	10.0%	65.9%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$14,543	\$7,697	\$36,197	\$33,188	128.2%	331.2%	-8.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$53,554	\$0	\$3,768	\$3,445	-93.6%	NA	-8.6%
22320	Instruction	Instruc. Related Tech. - Student Learning Centers	\$0	\$18,633	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$193,477	\$0	\$0	\$0	-100.0%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$92,193	\$123,598	\$62,400	\$52,224	-43.4%	-57.7%	-16.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$1,396	\$3,463	NA	NA	148.1%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$432	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$214,620	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$3,816,543	\$4,351,553	\$4,104,150	\$4,054,512	6.2%	-6.8%	-1.2%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$0	\$141,212	\$96,657	\$101,495	NA	-28.1%	5.0%
21220	Students	Guidance Services - Counseling Services	\$114,553	\$19,346	\$19,868	\$20,665	-82.0%	6.8%	4.0%
21310	Students	Health Services - Service Area Direction	\$0	\$1,626	\$0	\$0	NA	-100.0%	NA
21340	Students	Health Services - Nurse Services	\$40,038	\$55,403	\$69,144	\$70,725	76.6%	27.7%	2.3%
21390	Students	Health Services - Other Health Services	\$109	\$635	\$0	\$0	-100.0%	-100.0%	NA
21420	Students	Psychological Services - Psychological Testing	\$35,442	\$33,167	\$0	\$9,866	-72.2%	-70.3%	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$66,509	\$10,192	\$50	NA	-99.9%	-99.5%
21990	Students	Other Support Services Students - Other Student Services	\$1,074	\$8,817	\$0	\$60	-94.4%	-99.3%	NA
24100	School Administration	Office of The Principal	\$359,822	\$554,036	\$572,755	\$577,141	60.4%	4.2%	0.8%
24900	School Administration	Other Support Services - School Admin.	\$135	\$0	\$0	\$0	-100.0%	NA	NA
Student Instructional Support Total			\$551,173	\$880,751	\$768,615	\$780,003	41.5%	-11.4%	1.5%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$10,765	\$10,765	\$10,765	NA	0.0%	0.0%
23120	General Administration	Board of Education - Service Area Assistants	\$86,475	\$40,485	\$44,554	\$45,854	-47.0%	13.3%	2.9%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23150	General Administration	Board of Education - Legal Services	\$7,649	\$7,215	\$7,321	\$4,472	-41.5%	-38.0%	-38.9%
23160	General Administration	Board of Education - Promotion Expenses	\$4,166	\$1,419	\$2,442	\$1,288	-69.1%	-9.2%	-47.3%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$20,808	\$18,540	\$16,273	NA	-21.8%	-12.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$105,216	\$134,506	\$130,294	\$136,065	29.3%	1.2%	4.4%
23220	General Administration	Executive Administration - Community Relations	\$804	\$0	\$120	\$0	-100.0%	NA	-100.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$205	\$1,976	\$88	\$0	-100.0%	-100.0%	-100.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$10,003	\$5,211	\$6,308	NA	-36.9%	21.1%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$6,361	\$64,199	\$71,916	\$72,519	1040.1%	13.0%	0.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$19,528	\$769	\$0	\$0	-100.0%	-100.0%	NA
25193	Central Services	Fiscal Services - Other - Printed Forms	\$7,480	\$9,673	\$5,819	\$3,160	-57.8%	-67.3%	-45.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$2,653	\$3,063	\$2,738	NA	3.2%	-10.6%
25199	Central Services	Fiscal Services - Other - Other	\$31,826	\$16,741	\$14,434	\$21,178	-33.5%	26.5%	46.7%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$31,729	\$36,511	\$29,005	NA	-8.6%	-20.6%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$10,947	\$12,708	\$22,054	NA	101.5%	73.5%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$74,726	\$59,085	\$41,969	NA	-43.8%	-29.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$39,824	\$47,943	\$43,406	NA	9.0%	-9.5%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$96,853	\$174,603	\$122,267	NA	26.2%	-30.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$143	\$141	\$0	\$0	-100.0%	-100.0%	NA
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$2,440	\$2,251	\$2,249	NA	-7.8%	-0.1%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$5,000	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$0	\$77,726	\$62,741	\$70,636	NA	-9.1%	12.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$560,484	\$556,316	\$551,691	\$573,468	2.3%	3.1%	3.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$10,991	\$10,778	\$5,736	\$4,285	-61.0%	-60.2%	-25.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$29,997	\$31,521	\$23,427	\$36,383	21.3%	15.4%	55.3%
26600	Operation and Maintenance of Plant Services	Security Services	\$268	\$11	\$0	\$25,000	9234.6%	225735.6%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$47,630	\$57,197	\$54,457	\$34,324	-27.9%	-40.0%	-37.0%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$44,229	\$33,221	\$95,691	NA	116.4%	188.0%
27010	Student Transportation	Service Area Direction	\$16,080	\$45,432	\$67,781	\$71,897	347.1%	58.3%	6.1%
27100	Student Transportation	Vehicle Operation	\$205,960	\$187,878	\$224,483	\$252,084	22.4%	34.2%	12.3%
27200	Student Transportation	Monitoring Services	\$3,111	\$17,297	\$28,281	\$27,787	793.2%	60.6%	-1.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$98,873	\$14,220	\$18,008	\$8,338	-91.6%	-41.4%	-53.7%
27400	Student Transportation	Purchase of School Buses	\$144,997	\$129,708	\$251,484	\$150,033	3.5%	15.7%	-40.3%
27500	Student Transportation	Insurance on Buses	\$17,160	\$0	\$20,000	\$40,000	133.1%	NA	100.0%
27700	Student Transportation	Contracted Transportation Services	\$6,748	\$0	\$0	\$0	-100.0%	NA	NA
27900	Student Transportation	Other Student Transportation Services	\$13,513	\$70,289	\$64,537	\$14,707	8.8%	-79.1%	-77.2%
27910	Student Transportation	Bus Driver Training	\$835	\$0	\$0	\$700	-16.2%	NA	NA
31100	Food Services Operations	Service Area Direction	\$22,109	\$28,264	\$35,016	\$37,953	71.7%	34.3%	8.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$115,342	\$153,270	\$172,281	\$158,716	37.6%	3.6%	-7.9%
31400	Food Services Operations	Food Purchases	\$152,586	\$179,857	\$186,737	\$192,207	26.0%	6.9%	2.9%
31900	Food Services Operations	Other Food Services	\$0	\$7,121	\$11,122	\$15,044	NA	111.3%	35.3%
Overhead and Operational Total			\$1,716,537	\$2,193,987	\$2,458,668	\$2,390,823	39.3%	9.0%	-2.8%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$2,723	\$193	\$0	\$0	-100.0%	-100.0%	NA
33200	Category not Specified	Community Recreation	\$473	\$1,065	\$0	\$0	-100.0%	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$34,085	\$55,554	\$54,346	\$61,871	81.5%	11.4%	13.8%
33990	Other Community Services	Other	\$0	\$1,402	\$0	\$2,457	NA	75.2%	NA
43000	Category not Specified	Professional Services	\$5,264	\$6,463	\$5,000	\$0	-100.0%	-100.0%	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$41,506	\$226,956	\$1,154,741	\$472,534	1038.5%	108.2%	-59.1%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$99,323	\$99,323	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$2,440	\$0	\$0	NA	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$44,822	\$84,796	\$89,103	\$98,682	120.2%	16.4%	10.8%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$33,486	\$6,436	\$19,332	\$8,301	-75.2%	29.0%	-57.1%
49000	Category not Specified	Other Facilities Acq. and Construction	\$19,023	\$30,000	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$40,000	\$90,000	\$0	\$0	-100.0%	-100.0%	NA

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Account					Percent Change				
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51500	Principal on Debt	Bond Anticipation Notes	\$1,103,692	\$0	\$0	\$0	-100.0%	NA	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$21,378	\$21,378	NA	NA	0.0%
52100	Interest on Debt	Bonds	\$11,149	\$15,238	\$0	\$0	-100.0%	-100.0%	NA
52200	Interest on Debt	Temporary Loans	\$4,768	\$2,074,282	\$0	\$0	-100.0%	-100.0%	NA
52500	Interest on Debt	Bond Anticipation Notes	\$11,741	\$0	\$0	\$0	-100.0%	NA	NA
53100	Lease Rental	Buildings-Principal	\$598,000	\$281,075	\$499,970	\$558,840	-6.5%	98.8%	11.8%
53150	Lease Rental	Buildings-Interest	\$0	\$318,925	\$102,030	\$160,995	NA	-49.5%	57.8%
Non Operational Total			\$2,050,055	\$3,294,148	\$1,945,900	\$1,385,058	-32.4%	-58.0%	-28.8%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$22,266	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,817	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$18,142	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$574	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$221,068	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$38,258	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$57,679	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$2,685	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$23,873	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$2,207	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$8,122	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$213	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$274,019	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$50,850	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$72,167	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$4,509	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$736	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$149	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$124	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$14	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$62,623	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$8,149	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,759	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$628	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$879,630	\$0	\$0	\$0	NA	NA	NA